

Sample coding for Operations and Maintenance Account for CTE Centers:

**NOTE:** Only the portion of personnel, payroll, goods and services DEDICATED to the CTE Center may be charged here

**Definition:**

*Activities concerned with keeping the physical plant open, comfortable, and safe for use, and keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in building*

	Fund	Program	Function	Object	Cost Center	Description
Maintenance	1000	3000	2620	1180	390	Regular salaries (include Director, maintenance staff and clerical)
	1000	3000	2620	2080	390	Regular benefits, excluding retirement/tuition
	1000	3000	2620	2380	390	Regular retirement
	1000	3000	2620	2580	390	Regular tuition reimbursement
	1000	3000	2620	1200	390	Substitutes
	1000	3000	2620	2030	390	Substitutes benefits, excluding retirement/tuition
	1000	3000	2620	2330	390	Substitute retirement
	1000	3000	2620	2530	390	Substitute tuition
	1000	3000	2620	1510	390	Department Head Stipend
	1000	3000	2620	3000	390	Purchased Professional/Technical Services
	1000	3000	2620	3300	390	Employee training and development
	1000	3000	2620	3400	390	Contracted services
	1000	3000	2620	4000	390	Purchased Property Services
	1000	3000	2620	4300	390	Purchased Repair/Maintenance Services
	1000	3000	2620	5000	390	Other Purchased Services
	1000	3000	2620	5800	390	Employee travel, excluding Professional Development
	1000	3000	2620	5810	390	Employee travel for Professional Development
	1000	3000	2620	6000	390	Other Supplies (not delineated in 6000 range below)
	1000	3000	2620	6260	390	Maintenance Vehicle Fuel
	1000	3000	2620	7000	390	Property (fixed asset)
	1000	3000	2620	7001	390	Property (supply asset)
	1000	3000	2620	7300	390	Equipment (fixed asset)
	1000	3000	2620	7301	390	Equipment (supply asset)
	1000	3000	2620	8000	390	Miscellaneous
	1000	3000	2620	9000	390	Other items

**Custodial**

	Fund	Program	Function	Object	Cost Center	Description
	1000	3000	2610	1180	390	Regular salaries
	1000	3000	2610	2080	390	Regular benefits, excluding retirement/tuition
	1000	3000	2610	2380	390	Regular retirement
	1000	3000	2610	2580	390	Regular tuition reimbursement
	1000	3000	2610	1200	390	Substitutes
	1000	3000	2610	2030	390	Substitutes benefits, excluding retirement/tuition
	1000	3000	2610	2330	390	Substitute retirement
	1000	3000	2610	2530	390	Substitute tuition
	1000	3000	2610	1510	390	Department Head Stipend
	1000	3000	2610	3000	390	Purchased Professional/Technical Services
	1000	3000	2610	3300	390	Employee training and development
	1000	3000	2610	3400	390	Contracted services
	1000	3000	2610	4000	390	Purchased Property Services
	1000	3000	2610	4300	390	Purchased Repair/Maintenance Services
	1000	3000	2610	5000	390	Other Purchased Services
	1000	3000	2610	5800	390	Employee travel, excluding Professional Development
	1000	3000	2610	5810	390	Employee travel for Professional Development
	1000	3000	2610	6000	390	Custodial Supplies
	1000	3000	2610	8000	390	Miscellaneous
	1000	3000	2610	9000	390	Other items

**Other Operations/Maintenance Costs**

	Fund	Program	Function	Object	Cost Center	Description
	1000	3000	2600	3000	390	Purchased Professional/Technical Services
	1000	3000	2600	3400	390	Contracted Services (i.e. safety and security)
	1000	3000	2600	4320	390	Technology Related Repairs/Maintenance
	1000	3000	2600	4330	390	Software Related Repairs/Maintenance
	1000	3000	2600	4410	390	DOE approved classroom lease
	1000	3000	2600	4411	390	DOE approved classroom lease purchase
	1000	3000	2600	4450	390	Classroom lease - unapproved
	1000	3000	2600	4451	390	Classroom lease purchase - unapproved
	1000	3000	2600	6000	390	Other Supplies (not delineated in 6000 range below)
	1000	3000	2600	6200	390	Energy
	1000	3000	2600	6240	390	Heating Fuel
	1000	3000	2600	7000	390	Property (fixed asset)
	1000	3000	2600	7001	390	Property (supply asset)
	1000	3000	2600	7100	390	Land
	1000	3000	2600	7200	390	Buildings
	1000	3000	2600	7300	390	Equipment
	1000	3000	2600	7340	390	Technology Related Hardware (fixed asset)
	1000	3000	2600	7341	390	Technology Related Hardware (supply asset)
	1000	3000	2600	7350	390	Technology Related Software (fixed asset)
	1000	3000	2600	7351	390	Technology Related Software (supply asset)
	1000	3000	2600	8000	390	Miscellaneous
	1000	3000	2600	8310	390	Principal
	1000	3000	2600	8320	390	Interest
	1000	3000	2600	9000	390	Other items

*NOTE: it is necessary to segregate certain costs into the following two function codes so that data may be available to ensure that the school administrative unit is fulfilling the state policy expectation of annual reinvestment into its facilities.*

#### Sample coding for Capital Enhancement and Improvement

##### Definition:

*Those activities having to do with additions or alterations to existing plant assets that add to, as opposed to restore, the value of the base asset or create a new asset. Many of these projects and expenses are made to enhance educational programs. For*

Fund	Program	Function	Object	Cost Center	Description
1000	3000	2680	1180	390	Regular salaries (for work done by current employees)
1000	3000	2680	2080	390	Regular benefits, excluding retirement
1000	3000	2680	2380	390	Regular retirement
1000	3000	2680	3000	390	Purchased Professional/Technical Services
1000	3000	2680	3400	390	Contracted services
1000	3000	2680	4000	390	Purchased Property Services
1000	3000	2680	4300	390	Purchased Repair/Maintenance Services
1000	3000	2680	4320	390	Technology Related Repairs/Maintenance
1000	3000	2680	5000	390	Other Purchased Services
1000	3000	2680	6000	390	Supplies
1000	3000	2680	7000	390	Property (fixed asset)
1000	3000	2680	7001	390	Property (supply asset)
1000	3000	2680	7100	390	Land
1000	3000	2680	7200	390	Buildings
1000	3000	2680	7300	390	Equipment (fixed asset)
1000	3000	2680	7301	390	Equipment (supply asset)
1000	3000	2680	7340	390	Technology Related Hardware (fixed asset)
1000	3000	2680	7341	390	Technology Related Hardware (supply asset)
1000	3000	2680	7350	390	Technology Related Software (fixed asset)
1000	3000	2680	7351	390	Technology Related Software (supply asset)
1000	3000	2680	8000	390	Miscellaneous
1000	3000	2680	8310	390	Principal
1000	3000	2680	8320	390	Interest
1000	3000	2680	9000	390	Other items

#### Sample coding for Capital Renewal and Renovation

##### Definition:

*Those activities having to do with the replacement, in whole or substantial part, of a building component which renews its life expectancy. Activities which bring facilities up to current codes and standards would be categorized as capital renewal. In m*

Fund	Program	Function	Object	Cost Center	Description
1000	3000	2690	1180	390	Regular salaries (for work done by current employees)
1000	3000	2690	2080	390	Regular benefits, excluding retirement
1000	3000	2690	2380	390	Regular retirement
1000	3000	2690	3000	390	Purchased Professional/Technical Services
1000	3000	2690	3400	390	Contracted services
1000	3000	2690	4000	390	Purchased Property Services
1000	3000	2690	4300	390	Purchased Repair/Maintenance Services
1000	3000	2690	4320	390	Technology Related Repairs/Maintenance
1000	3000	2690	5000	390	Other Purchased Services
1000	3000	2690	6000	390	Supplies
1000	3000	2690	7000	390	Property (fixed asset)
1000	3000	2690	7001	390	Property (supply asset)
1000	3000	2690	7100	390	Land
1000	3000	2690	7200	390	Buildings
1000	3000	2690	7300	390	Equipment (fixed asset)
1000	3000	2690	7301	390	Equipment (supply asset)
1000	3000	2690	7340	390	Technology Related Hardware (fixed asset)
1000	3000	2690	7341	390	Technology Related Hardware (supply asset)
1000	3000	2690	7350	390	Technology Related Software (fixed asset)
1000	3000	2690	7351	390	Technology Related Software (supply asset)
1000	3000	2690	8000	390	Miscellaneous
1000	3000	2690	8310	390	Principal
1000	3000	2690	8320	390	Interest
1000	3000	2690	9000	390	Other items